

Perhitungan Rata-rata Persediaan

Rata-rata persediaan menurut Sunyoto (2013) dapat dihitung dengan rumus:

$$\text{Rata - rata Persediaan} = \frac{\text{Persediaan Awal} + \text{Persediaan Akhir}}{2}$$

a. PT Sepatu Bata Tbk

$$2010 = \frac{\text{Rp } 153.761.143 + \text{Rp } 191.217.901}{2} = \text{Rp } 172.489.522$$

$$2011 = \frac{\text{Rp } 191.217.901 + \text{Rp } 193.997.433}{2} = \text{Rp } 192.607.667$$

$$2012 = \frac{\text{Rp } 193.997.433 + \text{Rp } 221.854.075}{2} = \text{Rp } 207.925.754$$

$$2013 = \frac{\text{Rp } 221.854.075 + \text{Rp } 281.405.718}{2} = \text{Rp } 251.629.896$$

$$2014 = \frac{\text{Rp } 281.405.718 + \text{Rp } 314.628.156}{2} = \text{Rp } 298.016.937$$

b. PT Primarindo Asia Infrastructure Tbk

$$2010 = \frac{Rp\ 47.683.882.513 + Rp\ 49.663.454.666}{2} = Rp\ 48.673.668.590$$

$$2011 = \frac{Rp\ 49.663.454.666 + Rp\ 53.553.428.638}{2} = Rp\ 51.608.441.652$$

$$2012 = \frac{Rp\ 53.553.428.638 + Rp\ 61.645.598.104}{2} = Rp\ 57.599.513.371$$

$$2013 = \frac{Rp\ 61.645.598.104 + Rp\ 59.234.716.981}{2} = Rp\ 60.440.157.542$$

$$2014 = \frac{Rp\ 59.234.716.981 + Rp\ 56.268.118.693}{2} = Rp\ 57.751.417.837$$

Perhitungan Rata-rata Piutang

a. PT Sepatu Bata Tbk

$$2010 = \frac{Rp\ 17.386.173 + Rp\ 23.075.982}{2} = Rp\ 20.231.077$$

$$2011 = \frac{Rp\ 23.075.982 + Rp\ 29.719.345}{2} = Rp\ 26.399.663$$

$$2012 = \frac{Rp\ 29.719.345 + Rp\ 33.773.117}{2} = Rp\ 31.746.231$$

$$2013 = \frac{Rp\ 33.773.117 + Rp\ 43.299.150}{2} = Rp\ 38.536.137$$

$$2014 = \frac{Rp\ 43.299.150 + Rp\ 40.711.116}{2} = Rp\ 42.005.137$$

b. PT Primarindo Asia Infrastructure Tbk

$$2010 = \frac{Rp\ 11.692.769.816 + Rp\ 8.941.622.766}{2} = Rp\ 10.317.196.291$$

$$2011 = \frac{Rp\ 8.941.622.766 + Rp\ 10.525.988.272}{2} = Rp\ 9.733.805,519$$

$$2012 = \frac{Rp\ 10.525.988.272 + Rp\ 13.054.382.935}{2} = Rp\ 11.790.185.604$$

$$2013 = \frac{Rp\ 13.054.382.935 + Rp\ 17.770.602.672}{2} = Rp\ 15.412.492.804$$

$$2014 = \frac{Rp\ 17.770.602.672 + Rp\ 14.178.332.149}{2} = Rp\ 15.974.467.410$$